EXHIBIT "B"

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KA-BAR®

February 1, 2013

David Jensen, Esq.
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Dear Mr. Jensen,

As per your request, I am responding to your questions regarding the design, construction and use of folding knives and how they pertain to the enforcement of New York State Switchblade and Gravity knife laws in New York City. I am qualified to speak on the subject as I have extensive knowledge of the knife industry and knives.

Personal Background of the Writer and KA-BAR Knives

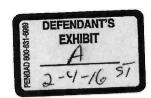
I have spent the last 24 years of my 36 year working career in the cutlery industry. The knife companies that I have been employed with are Camillus Cutlery (Syracuse, NY), Ontario Knife (Franklinville, NY), and Cutco Cutlery/KA-BAR Knives (Olean, NY).

Before my tenure in the cutlery trades, I worked for 13 years in the Chemical, Heavy Machinery and Electronics Industries, gaining a diverse set of engineering skills.

My formal education is an Industrial Technology degree from the State University College at Buffalo where my main course of study was manufacturing processes and product development.

In addition, I have taken many training courses and seminars in Quality, Statistics, TQM, Design and other pertinent industrial subjects.

My present duties include designing and overseeing new products develop from ideation to production. This includes making conceptual drawings, and deciding on the materials, mechanisms and visuals of the products. I also am involved with developing and writing the product and quality specifications and the manufacturing process routings. When the product is delivered to the KA-BAR warehouse, I oversee the



Quality/Inspection of incoming products, handle the technical side of customer complaints and interact with the factory to assure the product meets technical specifications

KA-BAR Knives is a 115 year old company located in Olean, NY. It was originally formed as Tidioute Razor Company by Wallace and Robert Brown in 1898 in Tidioute, Pennsylvania. It moved to Olean, NY in 1910 and changed the company name to Union Cutlery Company as it became a full producer of folding and fixed blade knives in addition to straight razors. From this time to WWII, Union Cutlery was known as a producer of high quality and innovative knives. During WWII the company was a major supplier of knives to the various Military services most notably famous for their USMC F/U knife, Navy Mark I and II knives and the TL-29 folding electrician knife. After the war, Union Cutlery Co. struggled financially and was sold several times, eventually moving to Solon, Ohio. In 1996 KA-BAR Knives (Union Cutlery changed names to KA-BAR Knives in the 1950s) was purchased by the Alcas Corp and returned Olean, NY where it presently resides.

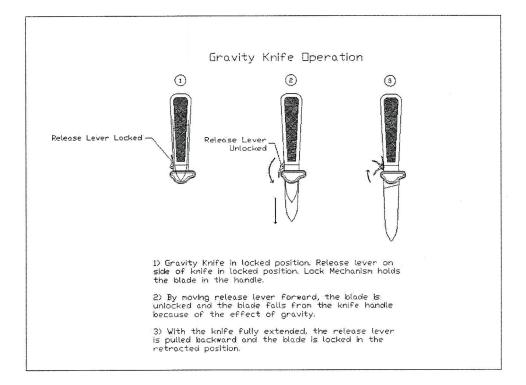
Background of Folding, Switchblade and Gravity Knives

Since the end of WWII, Union Cutlery (predecessor to KA-BAR knives) and KA-BAR have sold in excess of one million folding knives. KA-BAR was only one of many cutlery companies in existence from then to now. Today, and since at least, WWI, the folding knife is the most common type of personal knife in the United States. Most cutlery companies have a product mix of 70% folding knives to 30% fixed blade knives. This 70/30 rule is a general rule of thumb that is used in the knife industry. There are several companies, KA-BAR being one, that sell more fixed blades than folders.

From the first folding knives to present, many mechanisms have been introduced to the knife market. Consumer trends, changing technology, and invention have developed the folding knife to what it is today. In addition to the traditional "Slipjoint" folding knife mechanism, there are Lock back, Liner lock, Button lock, Bolt Action locks and many other types of locking mechanisms. These different types of mechanisms all serve the purpose of locking the blade in the open position so that it will not close on a person's fingers while they are using the knife. There is always marketing pressure to produce innovative and novel mechanisms that serve this basic purpose.

Prior to the Federal and New York State Switchblade and Gravity knife laws, Union/KA-BAR produced several switchblade folders as did many other knife companies. After enactment of the laws, the switchblade knives were discontinued and replaced by knives that did not open by the operation of a button/switch in the handle and did not use a spring to propel the blade to the open position.

KA-BAR has never made a "Gravity Knife" and it did not make any changes to its product line when "Gravity Knives" were banned in 1958. The term "Gravity Knife" refers to a knife that opens by the force of gravity. If the locking mechanism is released, the blade will (if the blade is pointed downward) move to the open position. This diagram shows the operation of a typical gravity knife.



The position of the blade and handle is critical. If the path of the blade to the open position is not in the direction of gravity, the blade will not open. Another force must be applied to the knife to open the blade such as centrifugal force.

I have reviewed the definition of "Gravity Knife" that is contained in the New York Penal Law. The definition reads as follows:

Gravity Knife: Any Knife which has a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force which, when released is locked in place by means of a button, spring, lever or other device.

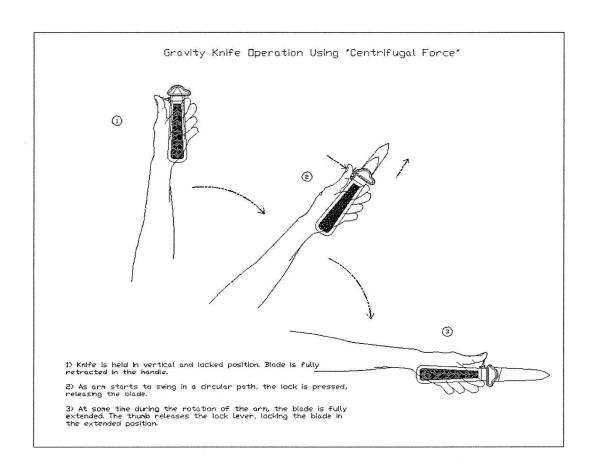
My understanding of the definition is that it describes the German Paratrooper Knife. (Deutche Fallschirmjaeger Messer, illustrated above) Notice that the blade slides out of the handle. It does not pivot from the handle as a traditional folder does. I have never heard of traditional folders, whether they are slipjoints, lockbacks or linerlock knives, being referred to "Gravity Knives" (except recently in New York City).

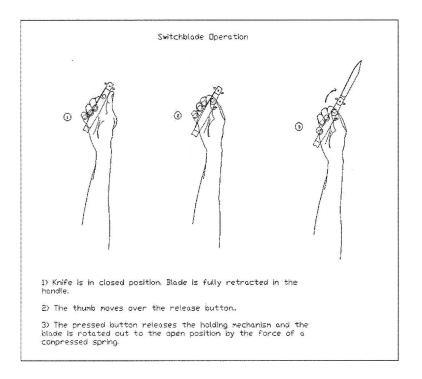
The Role of Blade Bias in the design and construction of folding knives

You asked me to explain the role that blade bias plays in the design and construction of knives; in particular folding knives, switchblades, and gravity knives. This is a concept that the knife industry uses to help define folding knives. It is in part to separate illegal knives from the legal variety which is helpful

in this discussion. But more importantly it has helped the knife industry by defining a rule to guide the design and production of safe versus unsafe knives.

Switchblades and gravity knives have a "Bias to be opened". Folding knives, such as slip joints, lockbacks, linerlocks, instead have a "Bias to be closed". On a knife that falls under the "Bias to be opened" rule, the knives are designed so that the blades are released from the handle or sheath by a spring or by gravity. They are held in the closed position by a locking mechanism. On a switchblade knife, when the locking mechanism is released, the blade readily moves to the open position by a spring. On a Gravity knife, the blade moves to the open position by gravity. The following diagrams show the operation of gravity knives. (by centrifugal force) and also of switchblade knives.





However, knives built with a "Bias to be closed" condition feature blades that are held in the closed position by a spring or other mechanism. The blade will remain in the closed position until the blade is actually manipulated by the hand to overcome the closing tension and move to the open position. These diagrams show the operation of lock back and liner lock folding knives with a bias in favor of the closed position.

